IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

WEALTH TAX REFERENCE No. 110 of 1995

For Approval and Signature:

HONOURABLE MR.JUSTICE R.S.GARG
HONOURABLE MR.JUSTICE M.R. SHAH

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ?

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COMMISSIONER OF WEALTH TAX - Applicant(s)
Versus
ABDULHAMID G PATEL - Respondent(s)

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Appearance :
MR MANISH R BHATT for Applicant(s) : 1,
NOTICE NOT RECD BACK for Respondent(s) : 1,

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CORAM : HONOURABLE MR.JUSTICE R.S.GARG

and

HONOURABLE MR.JUSTICE M.R. SHAH

Date : 17/07/2006

ORAL JUDGMENT

(Per : HONOURABLE MR.JUSTICE R.S.GARG)

1. Income-tax Appellate Tribunal, at the instance of the Revenue has referred the following questions to this Court for its answer.

   "[1] Whether, the Appellate Tribunal is right in law and on facts in allowing 1/6th as repairs irrespective of the fact that the assessee has incurred some expenditure on repairs, though the same is not allowable deduction in Wealth-tax Act for valuation purposes?

   [2] Whether, the Appellate Tribunal is right in law and in facts in allowing collection charges at Rs. 10,578 as against the Wealth-tax Officer allowing this expenditure to the extent of Rs. 3,600 ?

2. Between the same parties in relation to earlier years, Wealth-tax Reference was made by the Appellate Tribunal which was registered as WTR No. 56 of 1999, the same was disposed of finally on 1.8.2005 against the interest of the Revenue. The learned Judges, in their wisdom, relied upon this Court's order dated 5.5.2004 in WTR No. 57/90 and WTR No.58/90 and accordingly answered the question in favour of the assessee and against the Revenue. As the question

between the same parties has already been answered by this Court in favour of the assessee and against the Revenue, we also decide the questions against the Revenue. The Reference stands disposed of.

[R.S. GARG, J.]

[M.R. SHAH, J.]

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